



Rules and Ancillary Document Review Checklist
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title):

WAC 458-30-215 “Application process”;
WAC 458-30-220 “Application fee”;
WAC 458-30-230 “Application for open space classification”;
WAC 458-30-232 “Application for timber land classification”;
WAC 458-30-242 “Application for open space/farm and agricultural conservation

Date last adopted: **11/4/95**

Reviewer: **Kim M. Qually**

Date review completed: **6/15/00**

Is this document being reviewed at this time because of a taxpayer or business association request? (If “YES”, provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Explain the goal(s) and purpose(s) of the document:

The goal and purpose of WAC 458-30-215 is to describe the general application procedures followed when an owner seeks classification of his or her land under chapter 84.34 RCW. This rule includes basic information about how and where to obtain an application and outlines the type of supporting documentation that must accompany an application for classification or reclassification.

The goal and purpose of WAC 458-30-220 is to explain that a city or county legislative authority may establish a fee to process applications for open space classification. The rule discusses the manner in which the amount of fee is determined and how these fees are distributed by the county.

The goal and purpose of WAC 458-30-230 is to provide an explanation of the application process to an owner who wishes to classify or reclassify his or her land in the open space classification within the current use program. The rule provides a step-by-step guideline through the process to have land classified in the open space category.

The goal and purpose of WAC 458-30-232 is to outline the procedure to be followed by an owner of land with standing timber who wishes to obtain the timber land classification under RCW 84.34.020(3).



The goal and purpose of **WAC 458-30-242** is to explain the criteria and procedures involved in obtaining the open space farm and agricultural conservation land classification.

2. Need:

YES	NO	
X		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	X	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
	X	Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
X		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)

Please explain.

These five rules all deal with the application for current use classification. They are derived from the underlying statutes: RCW 84.34.030, 84.34.037, 84.34.041, and 84.34.020(8). The application information in each of these statutes has not been changed via a court decision or a change in the statute.

WAC 458-30-215 and 458-30-220 outline the large-picture type of issues involved in the application process; i.e. where applications may be obtained and when they must be submitted, is there a processing fee, information that should accompany an application, and how are applications handled when the land is in two or more counties or the land is sold or transferred while an application is pending.

WAC 458-30-230 specifically sets out the steps to be followed when an owner submits an application for open space / open space classification. WAC 458-30-232 lists the process concerning an application for timber land classification. Likewise, WAC 458-30-242 lists the application process for classification as open space farm and agricultural conservation land.

3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	X	Are there any ancillary documents that should be incorporated into this rule?



Reviewing Rules and Ancillary Documents

		(An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

There are no ancillary documents related to these rules.

4. Clarity and Effectiveness:

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?



Please explain.

WACs 458-30-215, 458-30-220, 458-30-230, were amended and WACs 458-30-232, and 458-30-242 were first adopted in 1995. They are written in a clear and concise manner in the format now favored by DOR, which includes an introductory paragraph explaining the intended use of rule. Because the rules were recently amended, their style and content were carefully reviewed in 1993-1994 and were written in a user-friendly manner.

Each rule as written achieves its intent and purpose. DOR isn't aware of any problems created by any of the rules since their adoption in 1995.

5. Intent and Statutory Authority:

YES	NO	
X		Does the Department have sufficient authority to adopt this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed to implement ?) If "no", identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?

Please explain.

RCW 84.34.141 grants DOR the authority to adopt such rules and regulations as may be necessary or desirable to permit the effective administration of chapter 84.34 RCW, otherwise known as the open space or current use program.

6. Coordination: Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain.

The current use program is administered at the local level by assessors, county and city legislative authorities, and county planning commissions. Local government and other state agencies, as appropriate, are consulted during the rule-making process so the chance of adopting duplicative and/or inconsistent rules is minimal.

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Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**



Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General's Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

None

10. Review Recommendation:

☐ Amend

☐ Repeal

☒ Leave as is

☐ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

☐ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

Explanation of recommendation: (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.)

The rules are currently serving their intended purpose. They are written in a format that is easy for taxpayers and local taxing officials to read and follow. There is no need to change the rules at this time.

11. Manager action: Date: _____

☐ Reviewed recommendation ☐ Accepted recommendation

☐ Returned for further action

Comments: